



STATE OF MAINE
MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

RYAN LOW
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
ACTING EXECUTIVE DIRECTOR

Contact Name: _____ Phone: _____
EIN/SSN: _____
Company Name and Address: _____

To: Maine Revenue Services

Subject: Request for Waiver of Mandatory Electronic Payment of Taxes Owed

On behalf of the individual/entity listed above, a waiver from remitting tax payments electronically to the State of Maine as mandated in Maine Revenue Service's Rule 102 is hereby requested.

Reason for Request: (see Rule 102 mandate, sect 7)

- ☐ a. The taxpayer's bank does not participate in ACH in any form.
☐ b. Future trend analysis shows decline resulting in tax liability below threshold.
☐ c. Liability during lookback period no longer meets/exceeds threshold.
☐ d. Liability meets/exceeds threshold due to uncharacteristic amounts in 3 or fewer months.
☐ e. The taxpayer is under the payroll administration of the federal government.
☐ f. The taxpayer is required to file three or fewer times per year.
☐ g. Other: _____
* please include supporting information if applicable *

Date Expected to be in Compliance: _____

Requests may be submitted via email, in which case responses will also be returned by email.

----- FOR MRS USE ONLY -----

Your request for a waiver has been: ☐ Approved, through _____ ☐ Denied

Date Received: _____

Please contact me or Sally Sirois if you have any questions.

Matthew Pettengill
Staff Accountant
EFT/Deposit Unit